
IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA,	:	Case No. 1:10 CV 66 TS
 Petitioner,		
 v.	:	MEMORANDUM DECISION AND ORDER ON MOTION TO SHOW CAUSE WHY RESPONDENT SHOULD NOT BE HELD IN CONTEMPT
JESSE W. JOHNSON JR, M2C MEDIA MARKETING CONSULTING INC,	:	Honorable Ted Stewart
 Respondent.	:	Magistrate Judge Samuel Alba

On August 30, 2010, this Court ordered Jesse W. Johnson, Jr., M2C Media Marketing Consulting Inc. (“Respondent”), to comply fully with the Internal Revenue Service Summonses at issue (the “Summonses”) by September 14, 2010.¹ On October 28, 2010, the United States filed its Motion for Order to Show Cause Why Respondent Should Not Be Held in Contempt and supporting memorandum (the “Motion for Contempt”).² The Motion is supported by the declaration of an IRS Revenue Officer averring that Respondent has not complied with the Summonses and that there is no pending criminal referral.³

Respondent did not oppose the Motion for Contempt. On December 1, 2010, the Court issued its Order to Show Cause Why Respondent Should Not Be Held in Contempt. The Show Cause hearing was set for December 21, 2010 (the “Show Cause Hearing”).

¹Docket No. 9, at 1.

²Docket Nos. 10-11.

³Docket No. 11, attachment 1.

On December 21, 2010, the Court convened the Show Cause Hearing. Petitioner United States of America was represented by Assistant U.S. Attorney Jeannette F. Swent. Counsel for Respondent, James Gilland, appeared; Respondent was not present.

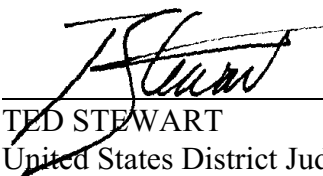
Based on the entire record, the Court finds that the United States has shown by clear and convincing evidence the Court's August 30, 2010 order is a lawful order, Respondent had notice of said order, and he has not complied with it. Further, the Court finds by clear and convincing evidence that Respondent is in contempt of Court for his failure to comply with the August 30, 2010 Order. Accordingly, it is therefore

ORDERED that the Court **GRANTS** the Motion for Contempt and assesses Respondent a daily fine of \$100.00 from December 22, 2010, until the date he complies with this Court's August 30, 2010 Order. It is further

ORDERED that if Respondent does not fully comply with the Court's August 30, 2010 Order on or before January 3, 2011, the Court will issue a bench warrant for his arrest.

DATED this 21st day of December, 2010.

BY THE COURT:



TED STEWART
United States District Judge